



# Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

OCTOBER 13, 2015

## Changes for Recreational Services and Athletic/Fitness Facilities coming Jan. 1, 2016

Recent legislation amends the definition of a “retail sale” in [RCW 82.04.050](#) affecting businesses that provide recreational services or operate athletic or fitness facilities.

### Who is affected by the changes?

Many businesses providing recreational services or operating athletic or fitness facilities will be affected, including but not limited to:

Amusement parks	Bowling	Fishing
Hang gliding	Ziplining	Go-karts
Batting cages	Hunting	Golf courses
Horseback riding	Paintball	Shooting sports
Swimming	Skating	Snow sports

### For more information

If you provide recreational services or operate an athletic or fitness facility, visit our [website \(dor.wa.gov/RecreationalServices\)](http://dor.wa.gov/RecreationalServices) to determine if your activities require the collection and remittance of retail sales tax as of Jan. 1, 2016.

The website provides information on:

- Recreation services
- Athletic or fitness facilities, including martial arts facilities
- Nonprofit youth organizations
- Physical fitness classes provided by local governments
- Opportunity to dance

The website also provides a link to ask questions or request a tax ruling.